

**2005 Utah Statistics****Corporate Income Tax: Table 09**

Apportionment by Industry Sector and Minimum Tax Status

**Pay the Minimum Tax**

Industry Sector	Returns	Property		Sales		Wage		All	
		Count	Mean	Count	Mean	Count	Mean	Count	Mean
Agriculture, Forestry, Fishing and Hunting	61	59	86.58%	60	86.88%	58	90.57%	61	87.24%
Mining	70	68	49.92%	67	51.34%	67	50.31%	69	50.57%
Utilities	19	19	60.14%	18	62.73%	19	60.14%	19	59.90%
Construction	876	856	75.75%	863	74.69%	858	75.41%	850	76.90%
Manufacturing	589	576	69.50%	576	67.71%	573	69.37%	579	69.00%
Wholesale Trade	831	801	44.28%	805	44.14%	797	44.56%	819	43.69%
Retail Trade	935	913	69.18%	919	68.70%	906	69.67%	920	69.08%
Transportation and Warehousing	199	193	65.90%	196	65.10%	193	66.43%	198	64.99%
Information	411	395	53.53%	396	51.76%	392	53.90%	397	53.28%
Finance and Insurance	356	350	70.14%	354	69.13%	350	70.69%	348	70.75%
Real Estate and Rental and Leasing	424	415	69.68%	416	69.23%	410	71.23%	418	69.36%
Professional, Scientific, and Technical Services	1,232	1,198	69.75%	1,205	68.94%	1,205	69.62%	1,214	69.35%
Management of Companies and Enterprises	35	35	71.34%	35	69.55%	34	74.00%	34	73.06%
Administrative and Support and Waste Management and Remediation Services	414	402	68.09%	405	67.33%	403	68.65%	402	68.35%
Educational Services	58	58	84.19%	58	84.74%	58	84.25%	58	83.25%
Health Care and Social Assistance	818	810	95.81%	812	95.48%	810	95.85%	818	95.24%
Arts, Entertainment, and Recreation	89	89	86.24%	89	84.16%	89	85.97%	88	86.43%
Accommodation and Food Services	261	256	91.93%	257	91.68%	256	92.13%	261	90.51%
Other Services (except Public Administration)	399	393	77.56%	392	77.40%	386	79.02%	390	78.16%
Unknown or Undisclosable	6,851	6,519	56.82%	6,651	55.74%	6,362	57.74%	6,383	58.18%

**Do Not Pay the Minimum Tax**

Industry Sector	Returns	Property		Sales		Wage		All	
		Count	Mean	Count	Mean	Count	Mean	Count	Mean
Agriculture, Forestry, Fishing and Hunting	23	23	78.95%	23	78.04%	23	79.12%	23	78.70%
Mining	54	53	38.58%	53	40.21%	52	40.51%	54	38.78%
Utilities	8	8	68.80%	8	68.53%	7	81.81%	8	69.65%
Construction	430	416	78.95%	418	77.39%	417	78.39%	429	77.12%
Manufacturing	418	401	68.79%	402	66.54%	401	67.91%	417	68.01%
Wholesale Trade	748	711	38.44%	714	37.76%	708	38.85%	747	37.99%
Retail Trade	593	573	67.67%	574	66.49%	573	67.17%	592	66.40%
Transportation and Warehousing	139	133	57.09%	134	57.12%	134	57.19%	139	55.92%
Information	129	122	52.98%	122	52.75%	122	52.38%	128	52.69%
Finance and Insurance	241	227	63.83%	230	63.50%	230	63.88%	241	64.51%
Real Estate and Rental and Leasing	217	210	68.78%	208	68.58%	205	72.87%	217	68.42%
Professional, Scientific, and Technical Services	471	461	54.88%	465	53.55%	464	54.63%	470	54.47%
Management of Companies and Enterprises	21	19	38.29%	19	34.06%	19	44.26%	21	40.87%
Administrative and Support and Waste Management and Remediation Services	196	192	59.87%	194	59.27%	193	60.28%	196	59.14%
Educational Services	27	25	73.08%	26	70.38%	26	70.88%	27	71.60%
Health Care and Social Assistance	170	163	86.08%	164	85.57%	164	85.60%	170	85.59%
Arts, Entertainment, and Recreation	21	20	80.67%	20	80.75%	20	80.60%	21	81.06%
Accommodation and Food Services	162	151	80.84%	150	80.86%	151	80.64%	162	81.93%
Other Services (except Public Administration)	158	154	69.28%	155	69.22%	155	69.49%	157	69.15%
Unknown or Undisclosable	1,881	1,768	44.98%	1,797	44.46%	1,710	44.92%	1,866	44.13%